

VIGYAN ASHRAM TECHNOLOGIES FOUNDATION

FL A/23, PROP S D CHAVAN, SN 15/2/1A, BLD -A MAYUR
APARTMENT, WADGAON BK , PUNE- 411041

CIN NO: U80900PN2021NPL198363

**STATEMENT OF ANNUAL ACCOUNTS
& AUDIT REPORT**

For the year ended 31/03/2022
A Y 2022-23



DBT & ASSOCIATES

Chartered Accountants

Partner: CA Dashrath S. Bacche

Address: Office no. 315, Third Floor,
Mahalaxmi Market, Shukrawar Peth,
Pune – 411002.

Office no: 9552085959

Mobile: 9850575993

Email: dbacche@yahoo.co.in



INDEPENDENT AUDITOR'S REPORT

To

The Members of Vigyan Ashram Technologies Foundation

Report on the Audit of the financial Statements

Opinion

We have audited the accompanying financial statements of **VIGYAN ASHRAM TECHNOLOGIES FOUNDATION** ("the Company"), which comprise the Balance Sheet as at March 31 2022, Statement of Profit and Loss for the year ended 31st March 2022 and notes to the financial statement including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting Standard prescribed under section 133 of the act read with the companies (Account standard) Rules 2006, as amended, (AS) and other accounting principle generally in India of the State of affairs of the company as at 31st March 2022 and its Loss for the year ended on that cases.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701 - Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Based on the work we have performed, we conclude that there is no a material misstatement of this other information.

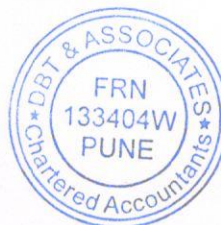
Responsibility of Management for the Financial Statements

Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that was operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

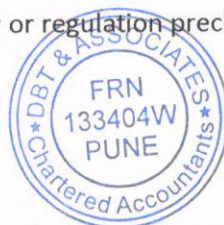


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter



or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters;

Report on other legal and regulatory requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the Company.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representative received from the director as on 31st march 2022 taken on record by board of director, none of the director is disqualified as on 31st march 2021 from being appointed as a director in term of section 164(2) of the act,
- (f) Since the company turnover as per audited Financial Statement is less than Rs.200 Crores and its borrowing from bank and financial Institutions at the time during the year is less than RS 25 Crore the company is exempted from getting an audit opinion with respect to adequacy of the internal financial control vide notification dated June 13, 2017 and
- (g) With respect to matter to be included in the auditor report in accordance with rule 11 of the companies (audit and Auditors) Rules,2014 in our opinion and to be the best of our information and according to the explanation given to us.
- i) The company does not any pending litigation which would impact its financial position
- ii) The company did not have any long-term contract including derivation contract for which there were any material foreseeable losses and



iii) There has been no delay in transferring amount, required to be transferred to the investor education and protection fund by the by company

For DBT&ASSOCIATES
Chartered Accountants
ICAI Firm Registration Number: 133404W



Per Dashrath Bacche
Partner
Membership Number:130927
Place: Pune
Date: -
UDIN: - 22130927AWHRRS1148



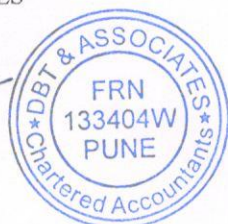
VIGYAN ASHRAM TECHNOLOGIES FOUNDATION
CIN NO:U80900PN2021NPL198363
FL A/23, PROP S D CHAVAN, SN 15/2/1A, BLD A MAYUR APTS
WADGAONBK, PUNE, PUNE, MAHARASHTRA, INDIA, 411041
BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

PARTICULARS	Note	As on 31-03-2022
<u>EQUITY AND LIABILITIES</u>		
Members Fund		
Corpus	3	20,000
Reserve & Surplus	4	1,74,582
Building Fund		2,43,515
Share application money pending allotment		-
<u>Non Current Liabilities</u>		
Current Liabilities		
Short Term Provisions	5	23,000
Loans Liabilities	6	4,28,612
Other Liabilities	7	7,72,755
<u>Total</u>		16,62,464
<u>ASSETS</u>		
Non-Current Assets		
Fixed Assets		-
Non-Current Investments		-
Defired Tax Assets		-
Long Term Loans & Advances		-
Other Non Current Assets		-
Current Assets		
Current Investments		15,40,000
Preliminary Expenses		9,379
Trade Receivables		-
Cash & Bank	8	1,12,994
Short Term Loans & Advances		-
Tax Deducted At Sources		91
<u>Total</u>		16,62,464

The above Balancesheet to the best of my belief contains a true funds and liabilities and of the property and assets of the trust

As per our report of even date
FOR DBT & ASSOCIATES
Chartered Accountants


CA Dashrath Bacche
Partner
M No. : 130927
Place: Pune
Date: 05/09/2022
UDIN: 22130927AWHRRS1148



For Vigyan Ashram Technology Foundation

Member

Member

VIGYAN ASHRAM TECHNOLOGIES FOUNDATION
CIN NO:U80900PN2021NPL198363
FL A/23, PROP S D CHAVAN, SN 15/2/1A, BLD A MAYUR APTS
WADGAONBK, PUNE, PUNE, MAHARASHTRA, INDIA, 411041
PROFIT & LOSS ACCOUNT FOR THE YAER ENDED 31 MARCH 2022

PARTICULARS	Note	As on 31-03-2022
I. INCOME		
Revenue From Operations	9	10,23,850
Interest Received		-
Other Income		3,26,000
Total Revenue		13,49,850
II. EXPENDITURE		
a) Cost of materials Consumed		1,12,260
b) Purchase of Stock in trade		3,09,000
c) Employee Benefit Expense		-
d) Financial Costs		-
e) Depreciation and amortization expenses	10	7,45,882
f) Other Expenses		-
Total Expenses		11,67,142
III. Profit before exceptional and extraordinary items & tax		
IV. TAX EXPENSES		
a) Current Tax		-
b) Deferred Tax		-
V. Prior Period Adjustment		
VI. Profit / Loss for the period		1,82,708
Significant accounting policies and notes to the accounts 1 & 2		

The above Balancesheet to the best of my belief contains a true funds and liabilities and of the property and assets of the trust

As per our report of even date
FOR DBT & ASSOCIATES
Chartered Accountants


CA Dashrath Bacche
Partner
M No. : 130927
Place: Pune
Date: 05/09/2022
UDIN: 22130927AWHRRS1148



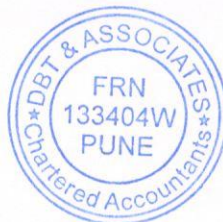
For Vigyan Ashram Technology Foundation

Member

Member

VIGYAN ASHRAM TECHNOLOGIES FOUNDATION
CIN NO:U80900PN2021NPL198363
FL A/23, PROP S D CHAVAN, SN 15/2/1A, BLD A MAYUR APTS
WADGAONBK, PUNE, PUNE, MAHARASHTRA, INDIA, 411041
SCHEDULES TO FINANCIAL STATEMENT FOR THE PERIOD ENDED 31 MARCH 2022

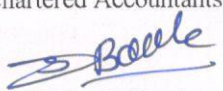
PARTICULARS	Note	As on 31-03-2022
3 CORPUS FUND		
Contribution towards corpus fund		20,000
Total		20,000
4. RESERVES AND SURPLUS		
Profit & Loss Account		
Balance as per last balance sheet		(8,126)
Add: Profit for the year		1,82,708
Profit Available for appropriations		
Less: Appropriations		
Transfer to General Reserve		
Total		1,74,582
5. SHORT-TERM PROVISIONS		
Audit Fees Payable		
Professional Fees Payable		18,000
Provision for expenses		5,000
Total		23,000
6. LOANS & LIABILITIES		
1. Loans & Liabilities		15,631
2. Yogesh kulkarni		3,00,000
3. Ashok Kalbag		1,00,000
4. Vishal Jagtap		12,981
		4,28,612
7. Other Liabilities		
Sundry Creditors		6,54,000
Advance		78,000
Kitchen Bill		7,736
Leaves		22,961
Kitchen Deposits		6,000
Duties & Taxaes		4,058
		7,72,755
8. CASH & CASH EQUIPMENTS		
Cash on Hand		80
Balance With Bank		1,12,914
Total		1,12,994



9. REVENUE FROM OPERATIONS	
Donation Received	53,597
Internship Program	42,966
Training Program	75,959
Training Fees	1,22,193
Consumable Received	4,175
Scrap Sales	7,220
Agri Charges Received	40,462
Food lab Product selling	1,662
Kitchen Receipt	19,701
DBRT Fees Received	5,88,724
Visit Charges	4,200
Other Income	62,990
	10,23,850
10. OTHER EXPENSES	
Late Fees	5,121
Professional Fees	18,000
Training Expenses	1,03,330
Preliminary Expenses Written off	3,126
Honorarium Expenses	5,54,900
Printing & Stationery Expenses	620
Bank Charges	2,581
Miscellaneous Expenses	18,233
Travelling Expenses	26,200
Communication & Other Exps	13,771
	7,45,882
Total	7,45,882

The above Balancesheet to the best of my belief contains a true funds and liabilities and of the property and assets of the trust

As per our report of even date
FOR DBT & ASSOCIATES
Chartered Accountants


CA Dashrath Bacche
Partner
M No. : 130927
Place: Pune
Date:



For Vigyan Ashram Technology Foundation

Member

Member

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAHCV8826B		
Name	VIGYAN ASHRAM TECHNOLOGIES FOUNDATION		
Address	FL A/23, PROP S D CHAVAN , SN 15/2/1A, BLD A MAYUR APTS , WADGAON BK PUNE , PUNE , Pune , 19-Maharashtra , 91-India , 411041		
Status	Domestic Company	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	579671151300922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	91
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 90	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by YOGESH RAMESH KULKARN in the capacity of Director having PAN ABAPK2663G from IP address 117.96.235.28 on 30-Sep-2022

DSC Sl. No. & Issuer 3494922 & 20243000CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAHCV8826B07579671151300922B9E1B06F431657991E9C1840ABDD968C582F8443

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2022-2023

Name : VIGYAN ASHRAM TECHNOLOGIES FOUNDATION

P. Y. : 2021-2022

P.A.N. : AAHCV 8826 B

Address : FL A/23, PROP S D CHAVAN
SN 15/2/1A, BLD A MAYUR APTS
WADGAON BK PUNE
PUNE, Pune - 411 041

D.O.F. : 08-Feb-2021

Status : Trust

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
■ Total Income				0
TDS	2		91	
Total prepaid taxes				91
■ Refund Due				90

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)
Whether registered u/s 12A / 12AA / 12AB? Yes
Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12			13,49,850
- 11(1): applied in India during the PY			
- Revenue account		11,67,142	
- 11(1): Accumulation to the extent of 15%		1,82,708	13,49,850
Income after application			0
Total additions			0
Taxable income			0

Schedule 2

TDS as per Form 16A

Deductor, TAN

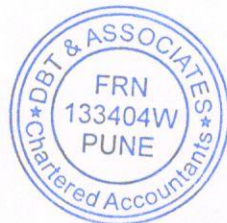
Amazon Seller Services Private Limited, TAN-
BLRA14702C

TDS deducted	TDS claimed in current year	Gross receipt offered
91	91	9,060

Bank A/c: State Bank Of India 00000039858373648 IFSC: SBIN0030456

For VIGYAN ASHRAM TECHNOLOGIES FOUNDATION

Date : 30-Sep-2022
Place : Pune



Authorised Signatory